SPECIFICATION AMENDMENTS

Please amend paragraphs 0011 and 0021 of the substitute specification as follows.

[0011] The seat structure according to the invention therefore prevents a dangerous seat position during a collision and thus keeps head, breast, pelvis and knee values of the vehicle occupants within a limit range in which the risk of injuries can be reduced. At the same time the crash element according to the invention holds the motor vehicle seat (and therefore the person seated and strapped to it) in a favourable favorable position relative to safety devices, such as an airbag, and vehicle safety. Protection of the occupants [[,]] can accordingly be increased by the invention. Furthermore, the invention assures that the both parts of the motor vehicle seat are fixed relative to each other during a vehicle collision, and thus eliminates the need for expensive and costly seat reinforcing to perform the same function.

[0021] While the piston 5 or cylinder 6 of the piston-cylinder unit may have have an essentially round cross-section, other cross-section shapes (for example, angular, especially of rectangular cross-section) are also possible. The piston-cylinder unit is thus not restricted to the conventional piston and cylinder of round cross-section, but instead serves merely as a description of a telescopic crash element 4. The piston-cylinder unit according to the invention furthermore provides reliable guidance in its tension/compression direction 15, which means

that additional guide elements, such as for example would be necessary in just the tensile direction of stable crash elements, can be omitted.